

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

IN RE: NATIONAL PRESCRIPTION)	
OPIATE LITIGATION)	MDL No. 2804
)	
)	Case No. 1:17-MD-2804
This document relates to:)	
)	Judge Dan Aaron Polster
<i>All actions</i>)	
)	
)	

**ORDER TO ESTABLISH QUALIFIED SETTLEMENT FUND AND APPOINT TRUST
ADMINISTRATOR**

Pursuant to that certain Modified Fourth Amended Joint Plan of Organization (with technical modifications) of Mallinckrodt plc and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code filed on June 21, 2022 (the “Mallinckrodt Plan”), a Municipal and Tribe Opioid Attorneys’ Fee Fund¹ is to be established for the payment of certain costs and expenses (including attorneys’ fees) as further detailed in the Plan and in accordance with the PEC/MSGE Mallinckrodt Fee Allocation Agreement between the Plaintiff’s Executive Committee and the MSGE Group. In furtherance of the foregoing, the Plaintiff’s Executive Committee and the MSGE Group have requested that this Court establish the Municipal and Tribe Opioid Attorneys’ Fee Fund as a settlement trust to be administered by Special Master David R. Cohen, which trust is intended to be a “qualified settlement fund” within the meaning of Section 1.468B-1 et seq. of the Treasury Regulations promulgated under Section 468B of the Internal Revenue Code of 1986, as amended (the “Qualified Settlement Fund”).

Accordingly, the Court hereby ORDERS as follows:

¹ Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms by the Mallinckrodt Plan.

1. In accordance with the terms of the Mallinckrodt Plan, the Mallinckrodt Municipal and Tribe Opioid Attorneys' Fee Fund Trust is hereby established as a Qualified Settlement Fund within the meaning of Section 1.468B-1 *et seq.* of the Treasury Regulations promulgated under Section 468B of the Internal Revenue Code of 1986, as amended. The Mallinckrodt Municipal and Tribe Opioid Attorneys' Fee Fund Trust is intended to serve as the entity that operates and administers the Municipal and Tribe Opioid Attorneys' Fee Fund contemplated by Article IV.X.9.B. of the Mallinckrodt Plan.
2. As provided by the Mallinckrodt Plan, distributions from the Qualified Settlement Fund established by this Order are not authorized until such further agreements have been made in accordance with the PEC/MSGE Mallinckrodt Fee Allocation Agreement.
3. The Qualified Settlement Fund established by this Order is established to resolve or satisfy one or more claims raised in the Mallinckrodt Plan.
4. Special Master David R. Cohen is hereby appointed to serve as "administrator" as defined in 26 CFR § 1.468B-2(k)(3) for the Qualified Settlement Fund established by this Order.
5. This Court will have continuing jurisdiction over the Qualified Settlement Fund established by this Order.

IT IS SO ORDERED.

s/Dan Aaron Polster

DAN AARON POLSTER
UNITED STATES DISTRICT JUDGE

November 22, 2024